



**Susan Montee, CPA**  
Missouri State Auditor

---

September 2007

**Fourteenth Judicial Circuit**

**City of Moberly, Missouri  
Municipal Division**



Office of  
Missouri State Auditor  
Susan Montee, CPA

September 2007

An audit was conducted by our office of the Fourteenth Judicial Circuit, city of Moberly, Missouri Municipal Division.

-----  
The city of Moberly Municipal Division is within the Fourteenth Judicial Circuit, which consists of Howard and Randolph Counties. The Honorable Scott Hayes serves as Presiding Judge.

We had no findings in this audit.

**All reports are available on our website: [www.auditor.mo.gov](http://www.auditor.mo.gov)**

YELLOW SHEET

FOURTEENTH JUDICIAL CIRCUIT  
CITY OF MOBERLY, MISSOURI  
MUNICIPAL DIVISION

TABLE OF CONTENTS

	<u>Page</u>
STATE AUDITOR'S REPORT .....	1-3
HISTORY, ORGANIZATION, AND STATISTICAL INFORMATION .....	4-5

## STATE AUDITOR'S REPORT



**SUSAN MONTEE, CPA**  
**Missouri State Auditor**

Presiding Judge  
Fourteenth Judicial Circuit  
and  
Municipal Judge  
Moberly, Missouri

We have audited certain operations of the city of Moberly Municipal Division of the Fourteenth Judicial Circuit. The scope of this audit included, but was not necessarily limited to, the two years ended June 30, 2007. The objectives of this audit were to:

1. Review internal controls over significant financial functions.
2. Review compliance with certain legal provisions.
3. Review certain receipts.

Our methodology to accomplish these objectives included reviewing written policies, financial records, and other pertinent documents; interviewing various personnel of the municipal division, as well as certain external parties; and testing selected transactions.

In addition, we obtained an understanding of internal controls significant to the audit objectives and considered whether specific controls have been properly designed and placed in operation. We also performed tests of certain controls to obtain evidence regarding the effectiveness of their design and operation. However, providing an opinion on internal controls was not an objective of our audit and accordingly, we do not express such an opinion.

We also obtained an understanding of legal provisions significant to the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting significant instances of noncompliance with the provisions. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion.

Our audit was conducted in accordance with applicable standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and included such procedures as we considered necessary in the circumstances. The work for this audit was substantially completed by August 2007.

The accompanying History, Organization, and Statistical Information is presented for informational purposes. This information was obtained from the municipal division's management and was not subjected to the procedures applied in the audit of the division.

No findings resulted from our audit of the city of Moberly Municipal Division of the Fourteenth Judicial Circuit.



Susan Montee, CPA  
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Kenneth W. Kuster, CPA
Audit Manager:	Randall Gordon, CPA, CGAP
In-Charge Auditor:	Christina Davis
Audit Staff:	Heather Stiles
	Liang Xu

HISTORY, ORGANIZATION, AND  
STATISTICAL INFORMATION

FOURTEENTH JUDICIAL CIRCUIT  
CITY OF MOBERLY, MISSOURI  
MUNICIPAL DIVISION  
HISTORY, ORGANIZATION, AND  
STATISTICAL INFORMATION

The city of Moberly Municipal Division is within the Fourteenth Judicial Circuit, which consists of Howard and Randolph counties. The Honorable Scott Hayes serves as Presiding Judge.

The municipal division is governed by Chapter 479, RSMo, and by Supreme Court Rule No. 37. Supreme Court Rule No. 37.49 provides that each municipal division may establish a violation bureau (VB) in which fines and costs are collected at times other than during court and transmitted to the city treasury.

Operating Costs

The operating costs and court salaries of the municipal division are paid by the municipality.

Personnel

Municipal Judge	Sonya Faiella
Court Administrator	Pam Jackson
City Finance Director	Greg Hodge
City Clerk	Diana Kay Galloway

Financial and Caseload Information

	<u>Year Ended June 30,</u>	
	<u>2007</u>	<u>2006</u>
Receipts	\$272,790	254,730
Number of cases filed	3,827	3,672